

## It Will Cost Nothing to Have Your New Suit, Dress or Wrap, Cut and Fitted

**If done in Sept.** Already a decided success from every standpoint, this innovation is but another evidence of the great help the Miller & Rhoads store is to the shopping public of Richmond and Virginia.

In connection with the above, we are again offering the services of

### MADAM CARPENTER

one of the most skilled artists in her line, who has come to us with all THE LATEST IDEAS OF THE BEST DESIGNERS OF PARIS and other fashion centres—a service which is ENTIRELY FREE DURING SEPTEMBER to our patrons with all dress-materials purchased at our counters at 50c per yard and upwards.

Purchase your new autumn outfit now, as scores of other ladies are doing, and have it cut and fitted before the inevitable rush season sets in.

You not only can secure this service entirely without cost, but also a guarantee from us that the work will be accurately done. Remember, this service is free only during September.

**Miller & Rhoads**

## HAWKINS SENDS HIS RESIGNATION TO WITT

Commissioner of Revenue Voluntarily Retires Because of Grinding Work.

TRESNON NAMED FOR PLACE

Deputy to Fill Unexpired Term on Recommendation of His Chief.

Greatly to the surprise of the city in general, O. A. Hawkins, Commissioner of the Revenue, yesterday morning tendered his resignation to Judge S. B. Witt, of the Hustings Court. Mr. Hawkins recommended as his successor, Henry E. Tresnon, who for a number of years has been his chief deputy. Judge Witt stated last night that the appointment for the unexpired term would be according to Mr. Hawkins's recommendation, and that he would name Mr. Tresnon this morning. The present term runs to December 31, 1918.

**Too Hard on His Health.** The only reason given by Mr. Hawkins was that his health was menaced by the grind of the office. There was, as never had been, said the slightest friction between himself and the members of his staff, or with any other city officers. Since he was elected to the office on November 1, 1909, the business has steadily increased, and now has reached such proportions that his health will not stand the strain.

Since being elected to the office in 1909, Mr. Hawkins has had no opposition, having been appointed by Judge Witt for the present term. Both in his work for the city and State he has always had the commendation of all officers with whom he has had to deal, and is considered, perhaps, the most efficient and hard working commissioner in the State.

It has been his custom since first elected to the office to pass on every tax bill and to deal personally with every taxpayer. In this way greater revenues have accrued to the State and city, but has added much to the duties of the office. The people of Richmond, he says, are the best taxpayers in the country.

**Trained for the Work.** Mr. Tresnon will take charge of the office immediately after his appointment this morning. He is well known throughout the city and has a thorough knowledge of the office. He was appointed deputy when Mr. Hawkins was first elected, and has held that position continuously since that time. Having been trained in the present conduct of the office, he doubts will carry out the successful methods of his predecessor. So far as was known last night there will be no other changes in the office, except that it will be necessary for Mr. Tresnon to appoint another deputy.

The office of Commissioner of the Revenue is one of the most lucrative in the city government, and when it became known yesterday that Mr. Hawkins had resigned there was considerable discussion. Many of those not knowing the manner of selecting his successor were nominating candidates for the place, and several prominent names were suggested.

**Many After the Place.** The aspirations of would-be commissioners were knocked out, however, when Judge Witt announced that he would be guided in his appointment by the recommendation of Mr. Hawkins. It is now certain that those who would like to get into the office will have to wait for the expiration of the present term.

Mr. Hawkins states that he has made no arrangements for any future business, except that he will select something less exacting than Commissioner of the Revenue. For the present he will take a much needed rest.

**Mr. Rueger Almost Well.** Louis Rueger, who was operated on for appendicitis several weeks ago at the Memorial Hospital, expects to return home within the next few days.



O. A. HAWKINS.

## MAYOR M'CLURE REVIEWS RECORD

Tells What Highland Park Has Done and Urges Strict Economy.

In his annual message delivered last night, Mayor E. M. McClure, of Highland Park, reviewed the things accomplished by the town during the last year, and made suggestions for the future. The citizens, he said, had fallen in with plans laid last year and had accomplished more in the way of improvements than at that time could have been expected. The Mayor asked that he be relieved of the superintendency of various work, according to recent action of the executive committee, saying that it exacted too much time from his private business.

Among the improvements accomplished during the year, the Mayor cited the establishment of a complete water works at the cost of \$50,000, the installation of an electric lighting system and sewerage connections. The matter of additional sidewalks and other street improvements was not completed, but is now being pushed forward, as the money is available.

Mr. McClure called particular attention to the fact that two public service corporations—the telephone company and the street railway company—were operating in the town without franchises. "These corporations," he said, "should be required to secure the proper franchises in the manner prescribed by law, as they are now occupying the streets or alleys with no right whatever."

As in his message of last year, he advised that the citizens steer clear of expenditures that make higher taxation necessary. During the year just passed, he said, it was necessary to incur much expense on account of the amount of work in progress. As most of this now is completed, he advised some retrenchment at an early date, especially in the payrolls, which he considered too high.

**Marriage Licenses.** The following marriage licenses were issued in the clerk's office of the Hustings Court yesterday:

Lawrence R. Britt and Miss Jennie B. Layne; Lavender A. Wallace and Miss Margarette L. McGuire.

**Committee Meetings.** Because of the primary tomorrow night the Council Committee on Grounds and Buildings will meet to-night at 8 o'clock. The Committee on Electricity will meet at the same time.

**G.M.C.'S PEARL-I-C**  
Is the Crowning Glory of the Building

Gordon Metal Co.,  
Richmond, Va.

## LIQUOR LICENSE TAX IN DISPUTE

Supreme Court Will Construe Important Section of Byrd Law.

DUTIES OF BANK OFFICERS

Appeal in Case Where Depositors Were Not Allowed to Sue.

Whether a wholesale dealer in liquors who establishes storage warehouses must pay a license tax under the Byrd law in each town in which he does business, or only where the principal office is located, is to be decided by the Supreme Court of Appeals. A writ of error was allowed yesterday in this court on the petition of the Virginia Brewing Company in its suit against the Commonwealth for the recovery of license taxes paid in Lynchburg under protest.

The section of the Byrd law covering the point says: "For the privilege of manufacturing malt liquors there shall be paid \$500, and upon payment of such specific sum the manufacturer shall have the privilege of selling the products of his brewing in quantities of two dozen pints or more at any place within the State of Virginia, except where such manufacturer is situated in any local option or in license territory."

The Virginia Brewing Company is located in Roanoke, and pays this tax. It desired to go into business in Lynchburg, where that city was wet, but the judge of the Corporation Court decided that it must pay the tax, which it did, and now seeks to recover it. The petition states that the judge conceded the concern's right to sell in Lynchburg on its Roanoke license by mail orders by salesmen or by agents who deliver at the time of sale, yet ruled if deliveries were made from a storage warehouse, the tax must be paid.

**County Treasurer Appeals.** James E. Herrell, treasurer of Prince William county, has granted an appeal from a decision by which he was ordered to pay to the county the sum of \$1,539.45, said to be due for interest on unpaid tax bills and overcharges on commissions on the school fund.

It is contended by the treasurer that the Board of Supervisors as such did not authorize the attorney general to sue for the recovery of the sum, and that therefore the Circuit Court was without jurisdiction. The petition argues that if such practices are allowed, the attorney might attack any officer, and then go to the board for its approval afterwards. The point is likely to prove an important one.

Depositors in the late Traders' and Truckers' Bank of Norfolk got another chance for recovery from the officers and directors by the action of the Supreme Court in allowing them an appeal from the suit brought by the bank to compel the directors to account for and pay into court the amount and value of assets which they were alleged to have dissipated by their negligence, misconduct, misfeasance and malfeasance.

Their bill was dismissed in the lower court on the ground that the directors were trustees for the bank and for the stockholders and not for the depositors, and that the latter had no power in themselves to bring the suit. This court also is one which is likely to prove of great moment to many people in this State.

A writ of error was awarded in the case of George Bonos against the Ferris Company, for unlawful dealing. This is one of the suits growing out of the settlement of the old leaseholds of the Norfolk county farms. An ancient contract for sale of land, afterwards found to be short in acreage, is involved in the case of James B. Mullen and C. T. Purks against Callen R. Smith and J. H. Carpenter, from Fredericksburg. An appeal was allowed, making five such actions in this court yesterday.

## SUES NATIONAL BANK

**Institution at Emporia Said to Have Charged Excessive Interest.** Suit for \$2,000 damages was filed yesterday in the office of the clerk of the State Circuit Court for Eastern Virginia by the B. F. Smith Precursor Construction Company (Inc.) against the First National Bank of Emporia, Va. It is alleged by the plaintiff that in discounting warrants for the county of Greenville, for which it had done work, the bank charged an excessive amount of interest—3 per cent. It is claimed that \$1,750 was collected in this manner, and the plaintiff therefore was damaged to the extent of \$2,000. O'Fisher & Fulton are counsel for the plaintiff.

**Supervisors Meet.** The monthly meeting of the Board of Supervisors of Henrico county was held yesterday at the courthouse.

**Distribute Ballots.** A meeting of the Henrico county Democratic Committee will be held at the courthouse to-day when ballots and poll-books for to-morrow's primary will be distributed.

## RAILROADS GIVEN ANNUAL HEARING

Tax Assessment on Steam Roads Considered by Corporation Commission.

LITTLE CHANGE INDICATED

Few Petitions Made for Larger or Smaller Valuations of Property.

Little or nothing which seemed to indicate material changes in the present assessments on the steam railroads of Virginia was apparent in the annual tax hearings held yesterday by the State Corporation Commission at the Capitol. No questions were asked by the railway representatives present which would seem to look toward any general increase in the valuations, and the time was taken up in discussion of minor matters. The session was short, in this respect being in marked contrast with the lengthy hearings of one year ago.

One question may be a straw as to the assessment one piece of property—the Roanoke yards of the Norfolk and Western. Auditor Joseph W. Cox was asked if he thought the present valuation of about \$40,000 a mile, which includes all side tracks, was high enough. He was rather inclined to think it was.

The Louisville and Nashville, by C. O. Bradford, kicked on the price set for taxation upon its rolling stock, and the commission will consider it.

**Terminal Property.** A new concern, the Virginia Terminal Company, composed of some of the railroads entering Norfolk, filed a tax bill, covering some property on which a union station will be erected. This will be disposed of later.

R. Gordon Finney represented the county of Alexandria. He wanted anything he could get for the county, but particularly asked that 7.37 acres of land in the village of Roslyn be valued at \$5,000 an acre, instead of at \$15,000 for the whole piece. It belongs to the Rosslyn Connecting Railroad Company.

The city of Norfolk was represented by Commissioner of the Revenue E. J. Doran. He wanted an increase in valuation on two pieces of water front property owned by the Norfolk and Western. He will be notified later of the result of his pleadings.

Beyond these minor points, the hearings were unproductive. Most of the railroads represented simply answered when called, but had nothing to present to the commission.

**Roads Represented.** The following were present: Joseph W. Cox, auditor, and C. O. Rooney, tax agent, Norfolk and Western; W. L. Starke, claim agent, and E. J. Hunton, Jr., counsel, Seaboard Air Line; C. O. Bradford, Louisville and Nashville; W. D. Duke, assistant to the president, and A. C. Braxton, counsel, Richmond, Fredericksburg and Potomac; Washington Southern and the connection line; Mr. S. Hawkins, secretary, Norfolk Southern; Judge Thomas W. Wilcox, counsel, New York Philadelphia and Norfolk and Norfolk and Portsmouth Belt Line; F. C. Uhlman, auditor, and Walter H. Taylor, counsel, Virginia Railway and Virginia Terminal Company; Mr. Coulter, assistant to W. B. McIlwaine, counsel, Atlantic Coast Line.

The Carolina, Clinchfield and Ohio did not appear. F. J. Giffert, tax agent of the Baltimore and Ohio subsidiary company, called at the offices of the commission, but did not appear when his road was called at the hearing.

**In Bankruptcy.** Virgil Mosby, a clerk and salesman, yesterday filed a petition in voluntary bankruptcy in the office of the clerk of the United States District Court. His debts amount to \$1,000. He has no assets. G. K. Pollock is counsel for the petitioner.

A similar petition was also filed by G. L. Spradley, an insurance solicitor through his attorney, L. T. W. Mayne. His liabilities aggregate \$723.65, while assets of \$254 are claimed.

**Returns at Courthouse.** For the convenience of citizens of Henrico county, returns to-morrow's primary will be made after the close of the court hours, and clerks have been requested to furnish the returns from their precincts as soon as possible.

**Police Board To-Night.** The Board of Police Commissioners will meet to-night at 8 o'clock.

**SAYS HE BOUGHT DOPE**

**Man Claiming to Be New York Druggist Twice Arrested.** Charles Williams, who says he is a druggist of New York City, was arrested last night and taken to the First Police Station for intoxication. Williams was released from custody yesterday morning in Police Court upon his promise of better behavior in the future. He attracted attention Monday night when taken to the First Station for drunkenness. His condition was such that it was necessary to summon medical aid, and Dr. Watts, of the City Hospital, said it is alleged that he has been buying drugs of some description and an effort will be made by the police to find the truth.

**Dr. Calhoun Returns.** Dr. Edward N. Calhoun and Mrs. Calhoun returned to the city yesterday from a trip abroad.

## GOV. DIX SENDS WORD ON TAXES

Address at International Conference Read by Delegate in His Absence.

CANADIAN ON RECIPROCITY

Winnipeg Assessor Says Delay Is Worst Fate That Measure Can Meet.

Abandonment of the "eye for an eye and tooth for a tooth" principle in the framing of State laws, and more harmonious and equitable legislation on matters affecting more than one State, were the ideas most strongly emphasized in Governor Dix's paper on "State Comity and Taxation," read yesterday at the opening session of the fifth annual conference on State and Local Taxation, by Lawson Purdy, president of the New York tax department. Duties incident to the reconvening of the New York State Legislature prevented Governor Dix from being present at the conference, and made necessary the reading of his address by his specially appointed delegate.

"I have no sympathy with the theory of taxation which breeds expression in retaliatory legislation," said the Governor. "Because some sister State imposes unjust taxes upon our citizens doing business there, is no reason, to my mind, why New York should impose unjust taxes upon the citizens of that State doing business in New York."

"Taxation is an element in business cost. If taxes are increased unduly, unjustly and unequally anywhere, all business, not only the business most intimately connected with the thing taxed, but all business, will be affected to some degree."

**Unfair Taxation of Business.** "Real estate, in the nature of things, must bear the chief burden of local government. But real estate does not bear all the taxes, either State or local. In addition to real estate taxes, there are two great groups of taxes: that is, taxes on business and taxes on investments. Business, however, is not so fixed. Business can move, and business is always watching for a chance to improve conditions and reduce cost. Natural advantages we cannot alter, and natural advantages will always attract business. But taxation, unless it be even, just and equal, is a hindrance which business will do its best to escape. And since business no longer confines itself to one locality, but extends over many States, there surely is a call for State comity in taxation. The call for Federal interference in business is really a cry for relief from clashing State attempts at unfair and unjust taxation of business. That is why the effect of each tax measure outside of the State should be as carefully considered as its effect within the State."

**Many States Represented.** Tax experts, representing twenty-seven States, a number of large State universities and colleges, and one Canadian province, were in attendance at the opening session of the conference yesterday afternoon. President Allen R. Foote, of the International Tax Association, opened the convention at 2:30 o'clock by calling on the chair as temporary chairman, Mayor D. C. Richardson, who welcomed the visitors. Governor Mann cordially endorsed him.

**Governor's Speech.** Governor Lee Cruise, of Oklahoma, was first of those to respond on behalf of the delegates. He had come from the baby State of the South, he said, to absorb from the wise men of the oldest States, the best thought on the most difficult problem of human government—that of taxation. Governor E. F. Noel, of Mississippi, followed with a quaint bit of family history, which related that his paternal grandfather emigrated from the Virginia seventy-seven years ago to Mississippi, on the strength of which, the Governor claimed to be a "near-Virginian." The best governed State, he thought, was the best taxed State. To devise the best scheme of taxation, based either on benefits received or ability to pay, or both, he declared to be the purpose of the present conference.

Lieutenant-Governor L. P. Slack, of Vermont, spoke for the delegates from the New England States, and brought the greetings of the Governor of his State to the conference.

**Canadian on Reciprocity.** "The worst fate that the reciprocity measure can meet, at the approaching Canadian election, is delay. It will eventually be passed without change," declared J. W. Harris, city assessor of the city of Winnipeg, in a short speech replying to the Dominion to Governor Mann's welcome. "The declaration which, as everybody knows, is based on the much discussed reciprocity pact, comes off the 21st of this month, and it is the opinion of most Canadians that it will result in a victory for the supporters of the measure." He caught the assembly by a declaration that as far as he personally was concerned he had begun the practice of reciprocity a number of years ago when he crossed the border to the State of Iowa and appropriated a wife.

**To Repair Engine-House.** A permit was issued in the office of Building Inspector Beck yesterday, repairing the old engine-house on the south side of Main Street between Twentieth and Twenty-first Street. The repairs, which are to cost \$500, will include moving the present engine and installing an elevator. When the work is completed the building will be used for a machine shop instead of the one now operated at Laurel Street.

**VACATION TIME**  
For tickets, baggage and Taxi-Cab Service  
CONSULT  
The Richmond Transfer Co.  
809 East Main St.  
Richmond, Va.

## Reception Clothes

Just the right things in evening clothes, full dress suits, white vests, silk hats, shirts, gloves, neckwear, etc., all ready at a moment's notice.

## Gans-Rady Company

**MARTIN PARADE**  
Torchlight Procession in Motor Cars Over Town To-Night.  
Friends of Senator Thomas S. Martin have completed arrangements for an automobile torchlight parade in his honor to-night. Torches and red light will be supplied by the committee.

Starting from the City Hall at 8 o'clock the procession will move up Broad Street to Harrison, thence on Harrison to Franklin, on Franklin to Seventh, Seventh to Free Bridge and the Southside, then back to Main Street down through Fulton, then Church Hill and back to the City Hall by way of the new viaduct.

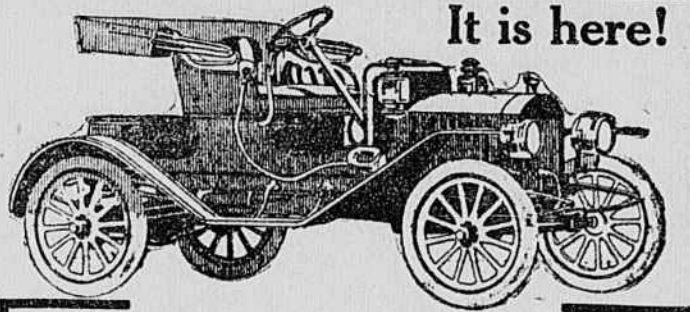
The committee is composed as follows: George M. Case, Henry S. Hotchkiss, Field Wilson, R. M. Brander, Lee A. Foer, W. Douglas Gordon, Nathan Helstern, John Hirschberg, William F. Gordon, Morgan R. Mills, W. S. Seaman, J. H. Greshaw and John Alsop.

**Payne-Nicholas.** [Special to The Times-Dispatch.] Charlottesville, Va., September 5.—John Payne, formerly of Buckingham county, but now a resident of Albemarle, and Miss Georgetta Nicholas, of Augusta County, were married at 6 o'clock last evening at the parsonage of the Hinton Avenue Methodist Church, the Rev. R. P. Lumpkin performing the ceremony.

**SENT TO GRAND JURY**  
Alleged Negro Car Thieves and Men Who Bought Loot Given Hearing.  
Walter Brown and J. C. Franklin, the negroes alleged to have robbed many cars of the various roads entering Richmond, were given a preliminary hearing yesterday morning in Police Court and bound over to the grand jury. These men are said to have stolen large quantities of tobacco, and on charges of buying it from the alleged thieves, Z. Alfredo, alias Toka-Blum, H. Bagdassarian and M. Balligien were also held for the grand jury. Balligien furnished \$500 bail for his appearance in the Hustings Court on October 2. The others were committed to jail in default.

Willie and David Brown, colored, who were believed to be implicated in the matter, were dismissed.

**Says He Wouldn't Support Her.** Upon the complaint of his wife that he refused to support her, Etta Davis, colored, last night caused the arrest of her husband, Edward Davis, who was taken to the First Police Station. He will be given a hearing this morning in Police Court on a charge of nonsupport.



It is here!  
We want you to see the New Maxwell Messenger—the successor of the famous Model AB Runabout that is known everywhere—just as readily as the name

## Maxwell

THIS wonderful little car is used by 14,500 physicians who demand of it the most exacting service—those who declare that it is the most remarkable car in the world today.

21,000 of these little cars are in daily use—five years' service has failed to develop a single weakness—not a single mechanical change has been necessary in that time.

It is so simple anyone can understand it—so easy to drive anyone can handle it. That's why it's so popular as a ladies' car. We guarantee you can learn to drive it in a day. If you fail—we will take it back.

The sturdiest, trimmest, prettiest, most useful and economical car made. With improvements in finish it sells again at \$600 including magneto, top, three oil lamps, two gas lamps and generator.

Sold with the optional color scheme—either dark-blue body with light-blue wheels or blue body with cream-colored wheels. We'll gladly demonstrate its qualities if you'll call on us.

**United Motor Washington Co.**  
1625 West Broad Street  
Branch of UNITED STATES MOTOR COMPANY

## H. L. Hulce To the Citizens of Richmond

I have been connected with the City Collector's office for the past eleven (11) years, serving in the capacity of First Deputy for about six (6) years.

Owing to the pressure of my work and duties at this particular time of the year, I have not been able to see as many of the voters as I naturally desired to see with reference to my candidacy. Hence this card.

Having by universal consent faithfully discharged the duties of the office entrusted to me by the unanimous vote of the City Council in joint session, and being now fully acquainted with all of the duties of the office, I feel that I am competent to fill the place efficiently.

I have been recently endorsed by the City Council as one who is qualified to discharge the duties of the office and worthy of it, I therefore feel justified in soliciting YOUR vote and YOUR influence in the coming Primary Election, and your kind consideration will be gratefully appreciated.

Very respectfully, etc.,

## Herbert L. Hulce

City Collector Pro Tem.

We, the undersigned, deputies in the office of the City Collector, endorse the above and will appreciate the vote and influence of our friends. Thanking you in advance, we are,

Yours respectfully,

CHARLES H. LESTER,  
M. W. (MIKE) MONCURE,  
J. SAM'L WILKINSON,  
J. P. ROBINSON.

**THE SAVINGS BANK OF RICHMOND**  
117 E. MAIN ST.  
Widows and orphans who receive money from estates will find our bank a suitable depository pending settlement. Call for it when you want it.  
ACCOUNTS SOLICITED

**G.M.C.'S PEARL-I-C**  
Is the Crowning Glory of the Building  
Gordon Metal Co.,  
Richmond, Va.

## Results Accomplished

The results attained by this institution speak more for the character of its management and its methods than anything else which might be said.

Our officers have spent their lives in the business, and are fully alive to their responsibilities and duties. Our increasing business is the best indication that the public appreciates

## Security and Service

as rendered by the

## American National Bank

of Richmond, Virginia.